

Tax Inspectors Without Borders (TIWB)

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In news

Bhutan's Tax Inspectors Without Borders (TIWB) programme launched in partnership with India.

Key updates

- TIWB, a **joint initiative of the UNDP and the Organisation for Economic Cooperation and Development (OECD)**, launched its programme in Bhutan.
- **India was chosen as the Partner Jurisdiction** and has provided the Tax Expert for this programme.
- This programme is expected to be of about **24 months' duration**.
- India in collaboration with the UNDP and the TIWB Secretariat **aims to aid Bhutan in strengthening its tax administration** by transferring technical know-how and skills to its tax auditors, and through sharing of best audit practices.
- The focus of the programme will be in the area of International Taxation and Transfer Pricing.
- India being a global leader in this respect has a very important role to play in South-South Cooperation in tax matters.

About Tax Inspectors Without Borders

- It is jointly **launched by UNDP and OECD in 2015**.
- It is intended to **support developing countries to strengthen national tax administrations** through **building audit capacity** and to share this knowledge with other countries.
- The TIWB Programme **aims to strengthen tax**

administrations of developing countries by transferring technical know-how and skills to their tax auditors, and through the sharing of general audit practices and dissemination of knowledge products with them.

- The TIWB Programme complements the efforts of the international community to strengthen cooperation on tax matters and contribute to domestic tax mobilisation efforts of developing countries.
- The objective of the TIWB Initiative is to enable sharing of tax audit knowledge and skills with tax administrations in developing countries through a targeted, real time **“learning by doing” approach**.
- **TIWB facilitates expert audit assistance in areas such as** transfer pricing; thin capitalisation; advance pricing agreements; anti-avoidance rules; consumption taxes ; high net-worth individuals; pre-audit risk assessment and case selection; audit investigatory techniques; and industry-specific or sector-specific issues.
- TIWB **does not cover assistance relating to customs matters nor is concerned with providing policy support, advice on legislative changes**, issues related to (re)negotiations, international tax treaties, or litigation.
- TIWB Secretariat acts as a clearing house and interface for requests to participate in the TIWB Programme by proposing Experts to Host Administrations (responsible for Expert selection).

How does TIWB work?

- Selected experts will work with local tax officials directly on current audits and audit-related issues concerning international tax matters and general audit practices relevant for specific cases.
- This is a specialized area of tax audit assistance, given its focus on providing assistance on real, current

cases.

- For each TIWB audit assistance programme, the goal will be to enhance capacity in the tax audit practice of the developing country tax administration (Host Administration).
- Through TIWB Programmes, the Host Administration benefits by improving the quality and consistency of its audits, which in turn brings greater certainty and potentially more revenues for the Host Administration.